STATUTORY INSTRUMENTS

2005 No. 844

TAXES

The Stamp Duty Land Tax (Electronic Communications) Regulations 2005

Made - - - - 21st March 2005
Laid before the House of
Commons - - 21st March 2005
Coming into force 11th April 2005

THE STAMP DUTY LAND TAX (ELECTRONIC COMMUNICATIONS) REGULATIONS 2005

PART 1

Introduction

- 1. Citation, commencement and interpretation
- 2. Scope of these Regulations

PART 2

Electronic Communications — General Provisions

- 3. Restriction on the use of electronic communications
- 4. Use of intermediaries

PART 3

Electronic Communications— Evidential Provisions

- 5. Effect of delivering information by means of electronic communications
- 6. Proof of content
- 7. Proof of sender or recipient
- 8. Information delivered electronically on another's behalf
- 9. Proof of delivery of information and payments
- Use of unauthorised means of electronic communications Signature Explanatory Note